



**CYNTHIA UNDERWOOD**  
Commissioner (Acting)

# State of Alabama Department of Revenue

([www.revenue.alabama.gov](http://www.revenue.alabama.gov))  
50 North Ripley Street  
Montgomery, Alabama 36132

**CYNTHIA UNDERWOOD**  
Assistant Commissioner

**LEWIS A. EASTERLY**  
Secretary

December 20, 2007

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the business of leasing or renting tangible personal property in the **City of Lincoln**, Alabama, and its police jurisdiction (located in Talladega County)

On November 26, 2007, the governing body of the City of Lincoln adopted Ordinance No. 2008-11 increasing the rates of the City of Lincoln rental tax **effective January 1, 2008**. The increased rental tax rates are shown below:

<b>Rental Tax Rates:</b>	<b><u>Old Rates</u></b>	<b><u>New Rates</u></b>
Lease or rental of tangible personal property .....	4%	4%
Lease or rental of automotive vehicles, truck trailers, semi-trailers and house trailers .....	1.5%	1.5%
Lease or rental of linens and garments.....	2%	3%

If rentals/leases are made to lessees outside the corporate limits of the City of Lincoln but within the police jurisdiction, the rates of tax are one-half of those stated above.

The Law requires that City of Lincoln rental tax be collected, reported and remitted in the same manner as the State rental tax. When you file and pay electronically, the City of Lincoln rental tax is to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes online through the Internet at [www.revenue.alabama.gov/salestax/efiling.html](http://www.revenue.alabama.gov/salestax/efiling.html) or by telephone by calling toll free **1-800-828-1727**. Telephone-filers should use Locality Code 9403.

Please direct all questions regarding the City of Lincoln rental tax to this office:

Alabama Department of Revenue  
Sales, Use & Business Tax Division  
Post Office Box 327710  
Montgomery, Alabama 36132-7710  
334-242-1490 or 866-576-6531